



General Assembly

January Session, 2007

Proposed Bill No. 103

LCO No. 236

Referred to Committee on Select Committee on Aging

Introduced by:

SEN. DEFRONZO, 6th Dist.

AN ACT CONCERNING AN INCOME TAX DEDUCTION FOR LONG-TERM CARE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That chapter 229 of the general statutes be amended to provide for a
- 2 deduction from income for purposes of the personal income tax for
- 3 expenses relating to the care of a senior citizen by an immediate
- 4 relative in the relative's home.

Statement of Purpose:

To provide a tax deduction for certain long-term care expenses.